## EXHIBIT 27

Novartis Pharmaceuticals Corporation One Health Plaza East Hanover, NJ 07936-1080



Tel 973 781 8300

February 26, 2003

To: Third Party Journals

## NOTICE OF PRICE ADJUSTMENT

Effective February 26, 2003, at 5:00 P. M. <u>Eastern Standard Time</u>, certain products in the Novartis Pharmaceuticals Corporation product line had price adjustments. The revised prices are attached.

		AWP*	Wholesaler
NDC Number	Product Description	Price	Price
0078-0176-05	LESCOL® capsules 20mg 100's	\$177.78	\$148.15
0078-0176-15	LESCOL® capsules 20mg 30's	\$53.42	\$44.52
0078-0234-05	LESCOL® capsules 40mg 100's	\$177.78	\$148.15
0078-0234-15	LESCOL® capsules 40mg 30's	\$53.42	\$44.52
0078-0354-15	LESCOL® XL tablets 80mg 30's	\$68.43	\$57.02
0078-0354-05	LESCOL® XL tablets 80mg 100's	\$228.07	\$190.06

<sup>\*</sup>As used in the attached Price List, the term "AWP" or "Average Wholesale Price" constitutes a reference for each Novartis product, set as a percentage above the price for which each product is offered generally to wholesalers. Notwithstanding, the inclusion of the term "price" in "Average Wholesale Price", AWP is not intended to be a "price" charged by Novartis for any product to any customer.

Please use the attached information to update your records.

If you have any questions, please contact Diane Staub at 1-(862) 778-7726.

Thank you for your continued support of Novartis Pharmaceuticals.

Sincerely,

Michael Conley Executive Director,

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Customer Service and Corporate Accounts

MAC/DMU 49D03